

Commr. of Income Tax, Shimla

...Appellant(s)

Versus

M/s. H.P. Ex-Servicemen Corp.

...Respondent(s)

ORDER

Leave granted.

In this case, a short question which arises for determination is whether freight paid by assessee to Ex-Servicemen Truck Operators, who in turn are also members of the assessee-Corporation, are liable to pay TDS.

In our view, the afore-stated question is an important substantial question of law. Therefore, in terms of our order dated January 25, 2008 in the case of Commissioner of Income Tax, Shimla Vs. M/s. Ambuja Darla Karsog Mangu Transport Cooperative Society Ltd., this matter is also remitted to the High Court for fresh consideration in accordance with law.

Civil Appeal is disposed of accordingly.

.....J.
(S.H. KAPADIA)

.....J.
(B. SUDERSHAN REDDY)

New Delhi,
April 21, 2008.
ITEM NO.51

COURT NO.7

SECTION IIIA

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).23985/2007

(From the judgement and order dated 22/03/2006 in ITA No.19/2006 of the HIGH COURT OF H.P. AT SHIMLA)

COMMR.OF INCOME TAX,SHIMLA

Petitioner(s)

VERSUS

M/S H.P.EX.SERVICEMEN CORP.

Respondent(s)

(With office report)

Date: 21/04/2008 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA
HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

For Petitioner(s) Mr. G.E.Vahanvati, S.G.
Mr. Devadatt Kamat, Adv.
Mr. B.V. Balaram Das, Adv.

For Respondent(s) Mr. Ajay Vohra, Adv.
Ms. Kavita Jha, Adv.
Mr. O.P. Sharma, Adv.

UPON hearing counsel the Court made the following
ORDER

Leave granted.

Civil Appeal is disposed of in terms of the signed order.

(N. ANNAPURNA)
COURT MASTER

(MADHU SAXENA)
COURT MASTER

(Signed order is placed on the file)